

Test Scenario 7

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65071

Utah Partnership/Limited Liability Partnership/
Limited Liability Company Return of Income

2007
TC-65
Rev. 12/07

For the year ending Dec. 31, 2007, or fiscal taxable year beginning
and ending

9999

- ☐ FOR AMENDED RETURN - ENTER CODE (1 - 4) from page 2
☐ Enter "X" if you filed federal form 8886

Check box(es) if this is a new address: <input type="checkbox"/> Physical address <input type="checkbox"/> Mailing address	Name ABC Cement Manufacturing		Employer Identification Number 69-0000007	
	Address 100 Concrete Ln		Telephone number	
	City Anytown		State MN	ZIP Code 55001
			Foreign country, if not U.S.	

Indicate whether the entity named above is a: ☒ General or Limited Partnership ☐ Limited Liability Partnership ☐ Limited Liability Company

NOTE: Do not file this return for a partnership if all partners are Utah resident individuals (see inst. page 1)

1. Number of partners/members who are not Utah residents 1
2. Date registered in Utah (MM/DD/YY) 1/1/1999
3. If dissolved, date of dissolution (MM/DD/YY) 3
4. Did the entity have income derived from Utah sources or maintain a bona fide office, store, factory or place of business in Utah? Yes ☒ No
5. Amount of Utah income (attach Schedules A and B, if applicable) 2,211,592
6. Percentage of Utah income attributable to nonresidents 100
7. Is this a composite return on behalf of nonresident partners/members? Yes ☒ No
If you answered yes on line 7, you must complete lines 8 through 17
8. Utah income attributable to nonresident partners/members included in composite filing (attach form TC-65 Schedule N) 2,211,592
9. Deduction amount — 15 percent (multiply line 8 by .15) 331,739
10. Utah taxable income attributable to nonresident partners/members included in composite filing (line 8 minus line 9) 1,879,853
11. Tax rate0698
12. Tax (line 10 multiplied by line 11) 131,214
13. Amended returns only — refund received on original return 13
14. Total (add lines 12 and 13) 131,214
15. Taxes prepaid (including extension prepayments and voluntary prepayments) If this is an amended return, include payments made on original return. 15
16. Tax Due (If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14.) 131,214
17. Refund (If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15.) 17

Official Use Only

Under penalties of perjury, I declare to the best of my knowledge, this return and accompanying schedules are true, correct and complete.

Signature of general partner/member

Date
12-31-07

☒ Enter "X" if the Tax Commission may discuss this return with the preparer shown below (see page 4)

Paid Preparer's Section	Paid preparer's signature Steve Smith	Date 12-31-07	Preparer's SSN / PTIN 999-06-0007	
	Firm's name (or yours, if self employed) Electronic Tax Filers, Inc	Telephone number 416-555-1212	Employer identification number 11-0000011	
	Paid preparer's complete address 100 Efile Drive	City Anytown	State MN	ZIP Code 55001

File return with the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270, telephone (801) 297-2200 or 1-800-662-4335, www.tax.utah.gov

PARTNERSHIP

TC-65 Schedule A - Utah Income for Nonresident Partners

TC-65A
Rev. 12/07

Partnership name	Taxable year ending	Employer Identification Number
ABC Cement Manufacturing	12/31/2007	69-000 0007
1. Ordinary business income (loss) from line 1 of federal form 1065, Schedule K.....	1 7,439,386	00
2. Net rental real estate income (loss) from line 2 of federal form 1065, Schedule K.....	2	00
3. Other net rental income (loss) from line 3c of federal form 1065, Schedule K.....	3	00
4. Guaranteed payments from line 4 of federal form 1065, Schedule K.....	4	00
5. Interest income from line 5 of federal form 1065, Schedule K.....	5 37,512	00
6. Ordinary dividends from line 6a of federal form 1065, Schedule K.....	6	00
7. Royalties from line 7 of federal form 1065, Schedule K.....	7	00
8. Net short-term capital gain (loss) from line 8 of federal form 1065, Schedule K.....	8	00
9. Net long-term capital gain (loss) from line 9a of federal form 1065, Schedule K.....	9	00
10. Net section 1231 gain (loss) from line 10 of federal form 1065, Schedule K.....	10	00
11. Other income (loss) from line 11 of federal form 1065, Schedule K.....	11 37,512	00
12. TOTAL income (add lines 1 through 11).....	12 7,476,798	00
13. Section 179 deduction from line 12 of federal form 1065, Schedule K.....	13	00
14. Investment interest expense from line 13b of federal form 1065, Schedule K.....	14	00
15. Section 59(e)(2) expenditures from line 13c(2) of federal form 1065, Schedule K.....	15	00
16. Other deductions from line 13d of federal form 1065, Schedule K.....	16	00
17. Foreign taxes from line 16f of federal form 1065, Schedule K.....	17	00
18. TOTAL deductions (add lines 13 through 17).....	18	00
19. NET partnership income (subtract line 18 from line 12).....	19 7,476,798	00
20. Interest from U. S. Government obligations included on line 5 above.....	20	00
21. Utah nonbusiness income net of expenses (see instructions).....	21	00
22. Non-Utah nonbusiness income net of expenses (see instructions).....	22	00
23. Add lines 20 through 22.....	23	00
24. NET income subject to apportionment (subtract line 23 from line 19).....	24 7,476,798	00
25. Apportionment fraction to six decimals (1.000000, or decimal from TC-65, Schedule B, line 8).....	25 .295794	
26. UTAH business income (multiply line 24 by line 25).....	26 2,211,592	00
27. UTAH nonbusiness income (enter amount from line 21).....	27	00
28. TOTAL Utah income (add line 26 and line 27). Enter here and on line 5 of TC-65.	28 2,211,592	00

TC-65 Schedule B - Apportionment Schedule

TC-65B
Rev. 12/07

Partnership name <u>ABC Cement Manufacturing</u>	Taxable year ending <u>12/31/2009</u>	Employer Identification Number <u>64-0000007</u>
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Describe briefly the nature and locations(s) of your Utah business activities

Cement Manufacturing

APPORTIONABLE INCOME FACTORS

1. Property Factor

- a. Land.....
- b. Depreciable assets
- c. Inventory and supplies.....
- d. Rented property.....
- e. Other tangible property.....
- f. Total tangible property (total lines 1a through 1e)

Inside Utah Column A		Inside and Outside Utah Column B	
1a	206,000 00	1,000,000	00
1b	1,637,251 00	7,728,500	00
1c			00
1d			00
1e			00
1f	1,837,251 00	8,728,500	00
2		.210489	

2. Property factor (decimal) — line 1f, column A divided by line 1f, column B

3. Payroll Factor

- a. Total wages, salaries, commissions and other compensation.....

3a	645,734 00	1,937,201	00
4		.333331	

4. Payroll factor (decimal) — line 3a, column A divided by line 3a, column B

5. Sales Factor

- a. Total sales (gross receipts less returns and allowances).....
- b. Sales delivered or shipped to Utah purchasers from outside Utah.....
- c. Sales delivered or shipped to Utah purchasers from within Utah
- d. Sales shipped from Utah to the United States government.....
- e. Sales shipped from Utah to purchasers in a state(s) where the taxpayer has no nexus (the corporation is not taxable in the state of purchaser)
- f. Rent and royalty income
- g. Service income (attach schedule)
- h. Total sales and services (total lines 5a through 5g).....

5a		41,175,200	00
5b	6,725,066	00	
5c	7,421,057	00	
5d		00	
5e		00	
5f		00	
5g		00	00
5h	14,146,113	00	00
6		41,175,200 - 343,559	

6. Sales factor (decimal) — line 5h, column A divided by line 5h, column B

APPORTIONMENT FRACTION

- 7. Add lines 2, 4 and 6
- 8. Calculate the Apportionment Fraction to SIX DECIMALS (line 7 divided by 3 or the number of factors present). Enter on Schedule A, line 25.....

7	.867382
8	.295794

TC-65 Schedule G - Partner/Member Listing

TC-65G
Rev. 12/07

Partnership name <u>ABC Cement Manufacturing</u>	Taxable year ending <u>12/31/2007</u>	Employer Identification Number <u>62-0000007</u>
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Complete all information for each general partner or managing member.

SSN/EIN <u>000-60-0001</u>	Name of general partner or managing member <u>John Macbeth</u>			<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated <u>1/1/1999</u>	Address <u>1168 Beech St</u>		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City <u>Central Islip</u>	State <u>NY</u>	ZIP code <u>11702</u>	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ()	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	

Duplicate this form if additional sheets are needed

TC-65L
Rev. 12/07

Employer Identification Number

69-0000007

Duplicate this form if additional sheets are necessary

TC-65N
Rev. 12/07

Nonresident Composite Tax Information

Composite partnership/limited liability partnership/limited liability company filers should list below all nonresident partners/ members for whom Utah income tax is being paid. The social security number (SSN) or employer identification number (EIN), the percentage of partnership/limited liability partnership/limited liability company income, and the Utah income attributable to each nonresident partner/member must be indicated.

TOTAL (also enter on TC-65, line 8)

2,211,597

Duplicate this form if additional sheets are necessary